Exhibit C: Facts "Disputed" and "Undisputed" by Defendants – 95

This Exhibit includes those responses in which (i) Defendants' have responded with both "disputed" and "undisputed" to the same paragraph in the Trustee's 56.1 Statement and/or (ii) Defendants have responded with "disputed" to a specific paragraph in the Trustee's 56.1 Statement but then refer the Court to their response to a different paragraph where they admit the fact asserted therein, in whole or in part – *denoted by two asterisks*.*

Trustee Statement	Defendants' Responses	Trustee's Reply
1	 Undisputed and Disputed Undisputed Madoff was arrested on December 11, 2008 Dispute charges asserted against Madoff upon arrest 	Not Specifically Controverted; Deemed Admitted
5	 Undisputed and Disputed Dispute Trustee's utilization of the phrase "the estate of Madoff" 	Not Specifically Controverted; Deemed Admitted
10	 Undisputed and Disputed Undisputed that quoted language on Amended Form BD Dispute document includes IA Business 	Not Specifically Controverted; Deemed Admitted
29	 Undisputed and Disputed Undisputed Kugel so testified Relevance objection Dispute Defendants had IA Business accounts Reliance on Madoff to dispute Kugel's testimony 	Not Specifically Controverted; Deemed Admitted
30	Undisputed and Disputed** • Cites to Response No. 29	Not Specifically Controverted; Deemed Admitted
36	 Undisputed and Disputed Undisputed Cotellessa-Pitz so stated Relevance objection Dispute Defendants had IA Business accounts Reliance on Madoff to dispute employees' knowledge 	Not Specifically Controverted; Deemed Admitted
41	 Undisputed and Disputed Undisputed Collura prepared such analysis Relevance objection Dispute Defendants had IA Business accounts Cites to Response No. 29 	Not Specifically Controverted; Deemed Admitted

^{**} For those responses denoted by two asterisks, Defendants have responded with "disputed" to a specific paragraph in the Trustee's 56.1 Statement but then refer the Court to their response to a different paragraph where they "admit" the fact asserted therein, in whole or in part.

08-01789-cgm Doc 2<u>ft61253</u>; CFiled 05/23/23 puted teared 05/23/23 16:16:09 Defendants – 95

Trustee Statement	Defendants' Responses	Trustee's Reply
42	 Undisputed and Disputed Undisputed that Trustee retained Greenblatt to prepare a report Dispute Defendants had IA Business accounts Cites to Response No. 29 	Not Specifically Controverted; Deemed Admitted
81	 Undisputed and Disputed Undisputed DiPascali so testified Evidentiary objection Reliance on Madoff to dispute DiPascali's testimony 	Not Specifically Controverted; Deemed Admitted
82	 Undisputed and Disputed Undisputed DiPascali so testified Evidentiary objection Reliance on Madoff to dispute DiPascali's testimony 	Not Specifically Controverted; Deemed Admitted
87	 Undisputed and Disputed Undisputed DiPascali so testified Evidentiary objection Dispute Trustee's testimony/evidence 	Not Specifically Controverted; Deemed Admitted
96	Undisputed and Disputed • Dispute Trustee's testimony/evidence	Not Specifically Controverted; Deemed Admitted
109	 Undisputed and Disputed Undisputed Frank Avellino and Michael Bienes created partnerships to invest in BLMIS Dispute Defendants had IA Business accounts Evidentiary objection 	Not Specifically Controverted; Deemed Admitted
112	 Undisputed and Disputed Undisputed that payments were made to Defendants via additional trades in their accounts Dispute that additional trades were "fake" Evidentiary objection Dispute guaranteed returns 	Not Specifically Controverted; Deemed Admitted
118	Undisputed and Disputed Undisputed Dubinsky so opined Evidentiary objections Phraseology objection	Not Specifically Controverted; Deemed Admitted
201	 Undisputed and Disputed Undisputed Dubinsky prepared such report Dispute Defendants had IA Business accounts Evidentiary objection 	Not Specifically Controverted; Deemed Admitted

08-01789-cgm Doc 2£61253 $C_{\rm F}^{\rm Filed}$ 05/23/23 of 9 uted tend 05/23/23 16:16:09 Defendants – 95

Trustee Statement	Defendants' Responses	Trustee's Reply
260	 Undisputed and Disputed** Undisputed DiPascali gave testimony at the Criminal Trial Dispute Defendants had IA Business accounts Cites to Response Nos. 25 and 29 	Not Specifically Controverted; Deemed Admitted
261	 Undisputed and Disputed Undisputed that DiPascali gave testimony at the Criminal Trial Cites to Response No. 25 	Not Specifically Controverted; Deemed Admitted
262	Undisputed and Disputed** • Cites to Response No. 260	Not Specifically Controverted; Deemed Admitted
263	Undisputed and Disputed** • Cites to Response No. 260	Not Specifically Controverted; Deemed Admitted
264	Undisputed and Disputed** • Cites to Response No. 260	Not Specifically Controverted; Deemed Admitted
265	Undisputed and Disputed** • Cites to Response No. 260	Not Specifically Controverted; Deemed Admitted
266	Undisputed and Disputed** • Cites to Response No. 260	Not Specifically Controverted; Deemed Admitted
300	 Undisputed and Disputed Undisputed BLMIS made year-end trades on some of Defendants' accounts Dispute Defendants' accounts were with IA Business Dispute such trades were fictitious Dispute Madoff gave guarantees Evidentiary objection 	Not Specifically Controverted; Deemed Admitted
301	Undisputed and Disputed** • Cites to Response No. 300	Not Specifically Controverted; Deemed Admitted
302	Undisputed and Disputed • Cites to Response Nos. 8 and 300	Not Specifically Controverted; Deemed Admitted
303	Undisputed and Disputed** • Cites to Response No. 300	Not Specifically Controverted; Deemed Admitted

08-01789-cgm Doc 2<u>f612</u>53 CFiled 05/23/23 puted teared 05/23/23 16:16:09 Defendants – 95

Trustee Statement	Defendants' Responses	Trustee's Reply
304	Undisputed and Disputed Undisputed DiPascali so testified Dispute such trades were fictitious Evidentiary objection	Not Specifically Controverted; Deemed Admitted
305	 Undisputed and Disputed Cites to Response No. 304 Phraseology objection 	Not Specifically Controverted; Deemed Admitted
306	 Undisputed and Disputed Dispute Defendants had accounts with IA Business Dispute Defendants' statements had fictitious trades Cites to Response Nos. 25, 29 and 300 	Not Specifically Controverted; Deemed Admitted
307	Undisputed and DisputedCites to Response Nos. 8 and 300	Not Specifically Controverted; Deemed Admitted
308	Undisputed and Disputed** • Cites to Response No. 300	Not Specifically Controverted; Deemed Admitted
309	Undisputed and DisputedCites to Response Nos. 8, 74 and 300	Not Specifically Controverted; Deemed Admitted
310	Undisputed and Disputed** • Cites to Response No. 300	Not Specifically Controverted; Deemed Admitted
311	Undisputed and Disputed** • Cites to Response No. 300	Not Specifically Controverted; Deemed Admitted
312	Undisputed and Disputed** • Cites to Response No. 300	Not Specifically Controverted; Deemed Admitted
313	Undisputed and Disputed** • Cites to Response No. 300	Not Specifically Controverted; Deemed Admitted
314	Undisputed and Disputed** • Cites to Response No. 300	Not Specifically Controverted; Deemed Admitted
315	 Undisputed and Disputed Undisputed DiPascali so testified Cites to Response Nos. 19 and 25 	Not Specifically Controverted; Deemed Admitted
316	Undisputed and DisputedCites to Response No. 8 and 300	Not Specifically Controverted; Deemed Admitted

08-01789-cgm Doc 2£61253 $C_{5}^{\text{Filed 05/23/23}}$ Disputed and 05/23/23 16:16:09 Defendants – 95

Trustee Statement	Defendants' Responses	Trustee's Reply
318	 Undisputed and Disputed Undisputed Dubinsky conducted such analysis Cites to Response No. 38 	Not Specifically Controverted; Deemed Admitted
330	 Undisputed and Disputed Undisputed Cotellessa-Pitz so stated Cites to Response No. 324 	Not Specifically Controverted; Deemed Admitted
331	Undisputed and Disputed** • Cites to Response No. 330	Not Specifically Controverted; Deemed Admitted
332	Undisputed and Disputed** • Cites to Response No. 330	Not Specifically Controverted; Deemed Admitted
333	Undisputed and Disputed** • Cites to Response No. 330	Not Specifically Controverted; Deemed Admitted
334	Undisputed and Disputed** • Cites to Response No. 330	Not Specifically Controverted; Deemed Admitted
337	 Undisputed and Disputed Undisputed Dubinsky conducted such analysis Cites to Response No. 335 	Not Specifically Controverted; Deemed Admitted
338	 Undisputed and Disputed Undisputed Dubinsky conducted such analysis Cites to Response No. 335 	Not Specifically Controverted; Deemed Admitted
346	 Undisputed and Disputed The facts alleged are undisputed Dispute Defendants had IA Business accounts Cites to Response No. 29 	Not Specifically Controverted; Deemed Admitted
347	Undisputed and Disputed** • Cites to Response No. 346	Not Specifically Controverted; Deemed Admitted
348	Undisputed and Disputed** • Cites to Response No. 346	Not Specifically Controverted; Deemed Admitted
349	Undisputed and Disputed** • Cites to Response No. 346	Not Specifically Controverted; Deemed Admitted
350	 Undisputed and Disputed Undisputed. Collura's analysis so determined Objection to implied facts 	Not Specifically Controverted; Deemed Admitted

Trustee Statement	Defendants' Responses	Trustee's Reply
351	Undisputed and Disputed** • Cites to Response No. 350	Not Specifically Controverted; Deemed Admitted
352	Undisputed and Disputed** • Cites to Response No. 350	Not Specifically Controverted; Deemed Admitted
353	Undisputed and Disputed** • Cites to Response No. 350	Not Specifically Controverted; Deemed Admitted
354	Undisputed and Disputed** • Cites to Response No. 350	Not Specifically Controverted; Deemed Admitted
355	Undisputed and Disputed** • Cites to Response Nos. 29 and 350	Not Specifically Controverted; Deemed Admitted
356	 Undisputed and Disputed Undisputed Collura's analysis so determined Objection to implied facts Cites to Response No. 350 	Not Specifically Controverted; Deemed Admitted
357	 Undisputed and Disputed** The facts alleged are undisputed Dispute Defendants had IA Business accounts Cites to Response Nos. 29 and 350 	Not Specifically Controverted; Deemed Admitted
358	Undisputed and Disputed** • Cites to Response Nos. 29 and 350	Not Specifically Controverted; Deemed Admitted
359	 Undisputed and Disputed The facts are not disputed Relevance objection Cites to Response Nos. 29 and 39 	Not Specifically Controverted; Deemed Admitted
360	Undisputed and Disputed** • Cites to Response No. 359	Not Specifically Controverted; Deemed Admitted
361	Undisputed and Disputed** • Cites to Response No. 359	Not Specifically Controverted; Deemed Admitted
362	Undisputed and Disputed** • Cites to Response No. 359	Not Specifically Controverted; Deemed Admitted
363	Undisputed and Disputed • Cites to Response Nos. 253 and 359	Not Specifically Controverted; Deemed Admitted

$08-01789-cgm \quad Doc\ 21612632 CFiled\ 05/23/23/23 ut Enternd\ 05/23/2216:16:09\ Defendants-95$

Trustee Statement	Defendants' Responses	Trustee's Reply
364	Undisputed and Disputed** • Cites to Response No. 359	Not Specifically Controverted; Deemed Admitted
365	Undisputed and DisputedCites to Response Nos. 29 and 38	Not Specifically Controverted; Deemed Admitted
399	 Undisputed and Disputed Undisputed [Greenblatt] did such calculation Dispute Defendants had IA Business accounts Cites to Response No. 29 Dispute Trustee's utilization of net equity method 	Not Specifically Controverted; Deemed Admitted
400	Undisputed and Disputed** • Cites to Response No. 399	Not Specifically Controverted; Deemed Admitted
401	Undisputed and Disputed** • Cites to Response No. 399	Not Specifically Controverted; Deemed Admitted
402	Undisputed and Disputed** • Cites to Response No. 399	Not Specifically Controverted; Deemed Admitted
403	Undisputed and Disputed** • Cites to Response No. 399	Not Specifically Controverted; Deemed Admitted
407	 Undisputed and Disputed Undisputed that transactions identified occurred Dispute transactions involved fictitious profits Cites to Response Nos. 39 and 399 	Not Specifically Controverted; Deemed Admitted
409	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
410	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
411	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
414	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
415	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted

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Trustee Statement	Defendants' Responses	Trustee's Reply
420	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
421	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
424	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
425	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
427	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
428	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
431	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
432	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
435	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
436	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
437	Undisputed and Disputed** • Cites to Response No. 407	Not Specifically Controverted; Deemed Admitted
449	 Undisputed and Disputed Undisputed Collura performed such analysis Relevance objection Cites to Response No. 407 	Not Specifically Controverted; Deemed Admitted
451	Undisputed and Disputed** • Cites to Response No. 449	Not Specifically Controverted; Deemed Admitted
453	Undisputed and Disputed** • Cites to Response No. 449	Not Specifically Controverted; Deemed Admitted

08-01789-cgm Doc 2<u>ft61253</u>; CFiled 05/23/23 puted teared 05/23/23 16:16:09 Defendants – 95

Trustee Statement	Defendants' Responses	Trustee's Reply
455	Undisputed and Disputed** • Cites to Response No. 449	Not Specifically Controverted; Deemed Admitted
457	Undisputed and Disputed** • Cites to Response No. 449	Not Specifically Controverted; Deemed Admitted